

IN THE UNITED STATES DISTRICT COURT
FOR THE SOUTHERN DISTRICT OF OHIO
WESTERN DIVISION – CINCINNATI

UNITED STATES OF AMERICA,	:	Case No. 1:23-cv-153
	:	
Plaintiff,	:	Judge Matthew W. McFarland
	:	
v.	:	
	:	
ROGER C. WILKS, et al.,	:	
	:	
Defendants.	:	
	:	
	:	

ORDER GRANTING PLAINTIFF’S MOTION FOR DEFAULT JUDGMENT

This matter is before the Court on Plaintiff’s Motion for Default Judgment (Doc. 9). Defendants failed to timely respond to the motions. *See* S.D. Ohio Civ. R. 7.2(a)(2). Thus, this matter is ripe for review. The Court **GRANTS** Plaintiff’s Motion for Default Judgment (Doc. 9).

Fed. R. Civ. P. 55 governs entries of default and default judgment. A plaintiff seeking an entry of default against a defendant must first show, “by affidavit or otherwise,” that the defendant “has failed to plead or otherwise defend.” Fed. R. Civ. P. 55(a). Upon such showing, the clerk must enter default against the defendant. *Id.* Following such entry, the plaintiff must apply to the Court for default judgment, except when the claim “is for a sum certain or a sum that can be made certain by computation.” Fed. R. Civ. P. 55(b).

The Government has requested judgment against Defendants Roger C. Wilks and

Debra K. Wilks, jointly and severally, in the total sum of \$1,097,521.98, plus statutory additions accruing from and after May 2, 2023, for assessments that a delegate of the Secretary of the Treasury made for trust fund recovery penalties regarding Roger Wilks Trucking, Inc. for periods ending December 31, 2008 through December 31, 2015. (Motion for Default Judgment, Doc. 9, Pg. ID 27-28.) The Government provided the Declaration of Rebecca Sheeks, Revenue Service Officer with the Internal Revenue Service. (*See* Sheeks Dec., Doc. 9-2.) Such declaration supports the claimed amount.

The Court has reviewed the Government's Motion for Default Judgment (Doc. 9) and is satisfied of the following in accordance with Fed. R. Civ. P. 55(b)(1) and (b)(2): (1) that Plaintiff's claim is for a sum certain; (2) that the Defendants are not minor and are not incompetent; and (3) that Defendants have not appeared personally or by counsel. Therefore, the Government's motion must be granted, and judgment must be entered against Defendants.

For the above reasons, the Court **GRANTS** Plaintiff's Motion for Default Judgment (Doc. 9). The Court **ENTERS** default judgment against Defendants Roger C. Wilks and Debra K. Wilks, jointly and severally, for trust fund recovery penalties assessed against them pursuant to 26 U.S.C. § 6672 for periods ending December 31, 2008, through December 31, 2015, related to Roger Wilks Trucking, Inc., in the total amount of \$1,097,521.98, plus statutory additions accruing from and after May 2, 2023, including interest pursuant to 26 U.S.C. §§ 6601, 6621, and 28 U.S.C. § 1961(c), until the liability has been fully satisfied. This matter is **TERMINATED** from the Court's docket.

IT IS SO ORDERED.

UNITED STATES DISTRICT COURT
SOUTHERN DISTRICT OF OHIO

By: 
JUDGE MATTHEW W. McFARLAND